

In the United States Court of Federal Claims

No. 02-1936 T

(Filed October 21, 2005)

GUARDIAN INDUSTRIES CORP. *
AND SUBSIDIARIES, *
*
Plaintiff, *
*
*
v. *
*
*
THE UNITED STATES, *
*
*
Defendant. *

ORDER

In this refund tax litigation, liability in favor of plaintiff was established by the Opinion and Order reported at 65 Fed. Cl. 50 (2005). The parties were requested to provide the information required to enter a final judgment. *Id.*

On October 17, 2005, a Stipulation of Fact Regarding Amount of Entry of Judgment was filed. Pursuant to the above-cited Opinion and Stipulation, it is **ORDERED** that:

- (1) Final judgment shall be entered in favor of plaintiff for overpayments in the amount of \$2,729,268 for the tax period ending December 31, 2001;
- (2) Statutory interest, as provided by law, shall be applied to any overpayment of tax;
- (3) Each party shall bear its own costs, including any applicable attorney's fees;

(4) Defendant reserves its right to appeal the judgment entered herein in that the execution of the above-cited stipulation is not a waiver of any rights otherwise held by defendant.

s/ James F. Merow

James F. Merow
Senior Judge